**प्रधान आयुक्त का कार्यालय,सीमा शुल्क ,अहमदाबाद**
"सीमाशुल्क भवन ,"पहली मंजिल ,पुराने हाईकोर्ट के सामने ,नवरंगपुरा ,अहमदाबाद009 380 –
दूरभाष4630 2754 (079) : **E-mail:** cus-ahmd-adj@gov.in फैक्स2343 2754 (079) :

**DIN: 20261171MN0000F1A88A**

**PREAMBLE**

| | | | |
|---|---|---|---|
| A | फ़ाइल संख्या / File No. | : | GEN/INV/Misc/535/2026-ACC-AHMD-CUS-COMMRTE-AHMEDABAD |
| B | कारण बताओ नोटिस संख्या–तारीख /Show Cause Notice No. and Date | : | The Importer requested waiver of SCN and PH vide request letter dated 15.10.2026 |
| C | मूल आदेश संख्या / Order-In-Original No. | : | **110/ADC/SR/O&A/HQ/2026-27** |
| D | आदेश तिथि/ Date of Order-In-Original | : | **06-11-2026** |
| E | जारी करनेकी तारीख/ Date of Issue | : | **06-11-2026** |
| F | द्वारापारित/ Passed By | : | **Shravan Ram**<br>Additional Commissioner,<br>Customs Ahmedabad |
| G | आयातक का नाम औरपता / Name and Address of Importer / Passenger | : | M/s T.K. Globe Exports, Shop No. 6, Ground Floor, First Choice Complex, Rana Saiyad Road, Modasa, Aravalli, Gujarat – 383315 |

| | |
|---|---|
| | यह प्रति उन व्यक्तियों के उपयोग के लिए निःशुल्क प्रदान की जाती है जिन्हे यह जारी की गयी है। |
| (2) | कोई भी व्यक्ति इस आदेश से स्वयं को असंतुष्ट पाता है तो वह इस आदेश के विरुद्ध अपील इस आदेश की प्राप्ति की तारीख के 60 दिनों के भीतर आयुक्त कार्यालय, सीमा शुल्क)अपील(, चौथी मंज़िल, हुडको भवन, ईश्वर भुवन मार्ग, नवरंगपुरा, अहमदाबाद में कर सकता है। |
| (3) | अपील के साथ केवल पांच5.00) ) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए और इसके साथ होना चाहिए: |
| (i) | अपील की एक प्रति और; |
| (ii) | इस प्रति या इस आदेश की कोई प्रति के साथ केवल पांच5.00) ) रुपये का न्यायालय शुल्क टिकिट लगा होना चाहिए। |
| (4) | इस आदेश के विरुद्ध अपील करने इच्छुक व्यक्ति को 7.5 %(अधिकतम 10 करोड़) शुल्क अदा करना होगा जहां शुल्क या ड्यूटी और जुर्माना विवाद में है या जुर्माना जहां इस तरह की दंड विवाद में है और अपील के साथ इस तरह के भुगतान का प्रमाण पेश करने में असफल रहने पर सीमा शुल्क अधिनियम, 1962 की धारा 129 के प्रावधानों का अनुपालन नहीं करने के लिए |

अपील को खारिज कर दिया जायेगा।

**BRIEF FACTS OF THE CASE**

M/s. T.K. Globe Exports, , Shop No. 6, Ground Floor, First Choice Complex, Rana Saiyad Road, Modasa, Aravalli, Gujarat – 383315(IEC: MPFPS2675H) (hereinafter referred to as "Importer"), imported a consignment through Air Cargo Complex, Ahmedabad from M/s. Banaween General Trading FZE, Dubai, UAE vide Bill of Entry No. 4061557 dated 28.09.2026.

2. The imported goods were declared as "Optical Instrument (2 Instruments in 1 Set)" consisting of 4 sets, classifiable under Customs Tariff Heading (CTH) 90138000, having an invoice value of USD 52,000 and an assessable value of Rs.50,90,228/-. The Customs duty amounting to Rs.14,11,775/-(BCD at 7.5%, SWS at 10% of BCD and IGST at 18%) was assessed and paid on the basis of the particulars declared by the importer in the said Bill of Entry and accompanying import documents.

3. Pursuant to assessment and examination under Section 17 of the Customs Act, 1962, doubts arose regarding the correctness of the classification declared by the importer. Accordingly, an expert opinion was obtained from a Chartered Engineer. The Chartered Engineer vide Certificate No. DPJ/2026-27/397 dated 10.10.2026 physically examined 100% of the imported cargo and observed that the goods were manufactured by JSC Mostcom, a company engaged in wireless optical communication solutions. The Chartered Engineer concluded that the basic use of this equipment is to create a highly secure, high-speed, wireless internet or data bridge between two locations without laying physical cables. Accordingly, the goods were opined to be appropriately classifiable under CTI 85176290 instead of CTI 90138000 declared by the importer. Consequently, the duty payable on the goods worked out to Rs.22,37,664/- as against Rs.14,11,775/- already paid, resulting in differential duty of Rs.8,25,889/-, detailed as shown in table below:

| Sl. No. | Classification basis | CTI / Description | Assessable value (Rs.) | BCD in % | BCD (Rs.) | SWS (Rs.) | IGST (Rs.) | Total duty (Rs.) |
|---|---|---|---|---|---|---|---|---|
| 1 | As declared in BE | 90138000<br>Optical Instrument (2 instruments in 1 set) | 50,90,228 | 7.5 | 3,81,767 | 38,177 | 9,91,831 | 14,11,775 |
| 2 | As recommended in CE report | 85176290<br>Free Space Optics / wireless laser communication terminal comprising optical unit and interface | 50,90,228 | 20 | 10,18,046 | 1,01,805 | 11,17,814 | 22,37,664 |

| | | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| | | unit | | | | | | |
| **Duty Difference** | | | | | **6,36,279** | **63,628** | **1,25,983** | **8,25,889** |

4. During the course of investigation, the goods were subjected to detailed physical examination and inventory proceedings under Panchanama dated 16.10.2026. The examination revealed that the consignment consisted of eight boxes containing eight Optical Units and eight Interface Units. Significantly, documents recovered from the consignment indicated shipment from JSC Mostcom, Russia. Further, the markings engraved on the imported equipment indicated "Made in Russia". These findings appeared to be at variance with the import documents, wherein the country of origin/departure had been declared as UAE. The discrepancy gave rise to a reasonable belief that material particulars relating to the origin and source of the imported goods had not been correctly declared before Customs authorities. The findings recorded in the Panchanama were further corroborated by the Chartered Engineer who recorded and photographed the identification plates affixed on the imported equipment, which prominently displayed the inscriptions "Made in Russia", as shown below














5. Investigation further revealed that the importer had declared the goods as optical instruments under CTH 90138000 and had not disclosed the technical characteristics establishing their principal function as telecommunication/data transmission equipment. The declaration made in the Bill of Entry and other import documents is required to be true, complete and accurate in terms of Sections 17 and 46 of the Customs Act, 1962. Any incorrect declaration relating to description, classification, value, quantity or any other material particular renders the goods liable for action under the provisions of the Customs Act.

6. On the basis of the technical opinion, physical examination and documentary evidence recovered during investigation, it appeared that the importer had mis-declared the description, classification and country of origin of the imported goods. Such acts of misdeclaration rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. Further, the short levy of customs duty arising out of the incorrect classification attracted the recovery provisions of Section 28 of the Customs Act, 1962, along with applicable interest under Section

28AA. The role of the importer also became liable for examination under the penal provisions contained in Section 112 of the Customs Act, 1962.

7. In view of the above facts and circumstances, the imported goods were seized under Section 110(1) of the Customs Act, 1962 on 16.10.2026. Thereafter, the goods were provisionally entrusted for safe custody under a Supratnama to Shri Prashant Dave, Assistant Manager, GSEC Sky High, Ahmedabad.

8. **LEGAL PROVISIONS**

Section 2(22): "goods" includes (a) vessels, aircrafts and vehicles; (b) stores; (c) baggage; (d) currency and negotiable instruments; and (e) any other kind of movable property;

Section 2(23): “import”, with its grammatical variations and cognate expressions, means bringing into India from a place outside India;

Section 2(25): “imported goods”, means any goods brought into India from a place outside India but does not include goods which have been cleared for home consumption;

Section 2(26): "importer", in relation to any goods at any time between their importation and the time when they are cleared for home consumption, includes [any owner, beneficial owner] or any person holding himself out to be the importer;

**Section 17 Assessment of duty**:

*(1) An importer entering any imported goods under section 46, or an exporter entering any export goods under section 50, shall, save as otherwise provided in section 85, self-assess the duty, if any, leviable on such goods.*

..

*(4) Where it is found on verification, examination or testing of the goods or otherwise that the self-assessment is not done correctly, the proper officer may, without prejudice to any other action which may be taken under this Act, re-assess the duty leviable on such goods.*

**Section 46 Entry of goods on importation:**

***(4)*** *The importer while presenting a bill of entry shall make and subscribe to a declaration as to the truth of the contents of such bill of entry and shall, in support of such declaration, produce to the proper officer the invoice, if any, relating to the imported goods.*

***(4A)*** *the importer who presents a bill of entry shall ensure the following, namely:*

*(a) The accuracy and completeness of the information given therein;*

*(b) The authenticity and validity of any document supporting it; and*

*(c) Compliance with the restriction or prohibition, if any, relating to the goods under this Act or under any other law for the time being in force.*

**Section 111. Confiscation of improperly imported goods, etc.**:

*The following goods brought from a place outside India shall be liable to confiscation:-*

*-- The following goods brought from a place outside India shall be liable to confiscation: -*

***(m)** any goods which do not correspond in respect of value or in any other particular with the entry made under this Act or in the case of baggage with the declaration made under section 77 in respect thereof, or in the case of goods under the transhipment, with the declaration for transhipment referred to in the proviso to sub-section (1) of Section 54;*

**Section 112 Penalty for improper importation of goods, etc.:**

*Any person,-*

a. *who, in relation to any goods, does or omits to do any act which act or omission would render such goods liable to confiscation under section 111, or abets the doing or omission of such an act, or*

*b. who acquires possession of or is in any way concerned in carrying, removing, depositing, harbouring, keeping, concealing, selling or purchasing, or in any other manner dealing with any goods which he knows or has reason to believe are liable to confiscation under section 111,*

shall be liable,-

i. ……..
ii. *in the case of dutiable goods, other than prohibited goods, subject to the provisions of section 114A, to a penalty not exceeding ten per cent. of the duty sought to be evaded or five thousand rupees, whichever is higher:*

9. **PH and Submissions**

The importer vide letter dated 15.10.2026 (received on 17.10.2026) accepted the CTI of imported goods as 85176290 as per CE report and agreed to pay applicable duty, accordingly. Further, the importer informed that they did not require any SCN and PH for the instant matter.

**10. Personal Hearing**

The Importer vide letter dated 15.10.2026 had, inter-alia, conveyed their willingness to pay applicable duties and requested for waiver of Show Cause Notice and Personal Hearing. However, notwithstanding the request for waiver of Show Cause Notice and personal hearing, an opportunity of personal hearing was afforded in the interest of natural justice. Accordingly, Shri Pragnesh Kumar Patel, authorised representative of M/s. T.K. Globe Exports, attended the personal

hearing held on 03.11.2026 and with regard to the classification of the goods declared in the subject Bill of Entry, submitted that the classification was adopted based on the information available on the internet, as he was not an expert in the matter. He further submitted that he accepts and concurs with the classification determined in the Chartered Engineer's report.

**11. Discussions and Findings**

11.1 I have carefully gone through the instant issue, the submissions made by the importer in written as well as during the course of the personal hearing and available records of the case. The issues for consideration before me in these proceedings are as under:-

i. Whether the imported goods are liable to be classifiable under CTI 85176290 instead of CTI 90138000 as declared by the importer or not;

ii. Whether the imported goods are liable to confiscation under Section 111(m) of the Customs Act, 1962 or not;

iii. Whether the self-assessment made by the importer is liable to re-assessment under Section 17(4) of the Customs Act, 1962; and whether differential customs duty of Rs.8,25,889/- is recoverable under Section 28(1) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Act or not;

iv. Whether penalty is imposable upon M/s. T.K. Globe Exports under Section 112(a) of the Customs Act, 1962 or not.

***Whether the imported goods are liable to be classifiable under CTI 85176290 instead of CTI 90138000 as declared by the importer or not;***

11.2 I observe that this issue pertains to the correct classification of the imported goods for the purpose of assessment of customs duty. The importer declared the goods as"Optical Instrument (2 Instruments in 1 Set)" under CTI 90138000. However, upon detailed examination and technical evaluation, doubts arose regarding the correctness of the declared classification. Accordingly, the goods were subjected to expert examination by a Chartered Engineer.

11.3 I observe that the Chartered Engineer physically examined 100% of the imported cargo and recorded the technical configuration and functional characteristics of the equipment. The report states that the imported goods are Free Space Optics (FSO)/Wireless Laser Communication Terminals manufactured by JSC Mostcom and comprise Optical Units and Interface Units designed to function together as a wireless laser communication system. I further observe that the Chartered Engineer has specifically noted that the sole purpose of the equipment is transmission and reception of data across a wireless communication network.Thus,

the imported goods perform the functions of reception, conversion, transmission and regeneration of data and derive their essential character from telecommunication functions rather than optical functions.

11.4 I find that Heading 8517 specifically covers apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in wired or wireless networks. The Chartered Engineer has categorically opined that the imported goods function as high-speed wireless communication equipment capable of establishing secure communication links between locations and therefore correspond squarely to Tariff Item 85176290 covering machines for reception, conversion, transmission or regeneration of data. Merely because the technology employed involves optical assemblies and laser beams does not render the goods classifiable under Chapter 90, as the optical components are only the medium through which the communication function is performed. I also note that the Chartered Engineer has specifically observed that classification under Heading 9013 is not appropriate because the imported goods are neither optical measuring instruments nor optical observation devices. The report further records that similar Free Space Optics communication systems are routinely classified internationally under Heading 8517 as telecommunication apparatus. I therefore find no justification to retain the classification declared by the importer under CTI 90138000.

11.6 I also note that the importer has not produced any technical literature, manufacturer's catalogue, expert opinion or other documentary evidence demonstrating that the goods are independently classifiable as optical instruments under Heading 9013. Mere description of the goods as optical instruments in the invoice or Bill of Entry cannot prevail over their actual technical characteristics and functional attributes. In the absence of any cogent evidence rebutting the findings of the Chartered Engineer, the technical opinion remains uncontroverted and merits acceptance. Further, the importer accepted the classification CTI 85176290 as per CE report in his submission dated 15.10.2026 and during personal hearing held on 03.11.2026.

11.7 In view of the above findings, the Chartered Engineer's technical opinion, the functional characteristics of the equipment, and the acceptance of the proposed classification by the importer vide letter dated 15.10.2026 and during personal hearing, **I hold that the imported goods are correctly classifiable under CTI 85176290 and not under CTI 90138000 as declared in the Bill of Entry.**

***Whether the imported goods are liable to confiscation under Section 111(m) of the Customs Act, 1962 or not;***

11.8 I find that the imported goods were declared by M/s. T.K. Globe Exports as "Optical Instrument (2 Instruments in 1 Set)" under CTI 90138000 in Bill of Entry No. 4061557 dated 28.09.2026. However, on examination of the goods and scrutiny of the technical specifications, the Chartered Engineer categorically opined that the

goods were in fact Free Space Optics (FSO)/Wireless Laser Communication Terminals comprising Optical Units and Interface Units, appropriately classifiable under CTI 85176290. Thus, the description and classification declared in the Bill of Entry were found to be inconsistent with the actual nature and function of the imported goods.

11.9 I further find that during detailed examination conducted under Panchanama dated 16.10.2026, documents recovered from the consignment indicated shipment from JSC Mostcom, Russia. Further, the imported equipment bore markings indicating "Made in Russia". However, the import documents furnished before Customs reflected UAE as the country of origin/departure. The country of origin is a material particular required to be truthfully declared before Customs authorities, and any discrepancy in this regard assumes significance for the purposes of assessment, trade policy compliance and Customs control. I also find that the Chartered Engineer recorded and photographed the identification plates affixed on the imported Optical Units and Interface Units. The photographs forming part of the Chartered Engineer's report clearly depict markings such as "Made in Russia" along with serial numbers and references to the manufacturer's website. Such contemporaneous physical evidence corroborates the Panchanama findings and establishes that the imported equipment originated from Russia.

11.10 Section 111(m) of the Customs Act, 1962 provides that any goods which do not correspond in respect of value or in any other particular with the entry made under the Act shall be liable to confiscation. The expression "any other particular" is of wide amplitude and includes misdeclaration relating to description, classification, quantity, quality, specifications and country of origin. Therefore, where the particulars declared in the Bill of Entry are found to be materially different from the actual goods imported, the provisions of Section 111(m) become attracted.

11.11 In the instant case, I find that the importer declared the goods under CTI 90138000 as optical instruments whereas the goods have been technically established to be wireless laser communication equipment correctly classifiable under CTI 85176290. Further, documents recovered during examination and the markings physically found on the goods revealed discrepancies regarding the declared country of origin. These discrepancies relate to material particulars of the imported goods and therefore attract the provisions of Section 111(m) of the Customs Act, 1962.

11.12 I also note that under Sections 17 and 46(4A) of the Customs Act, 1962, the importer is under a statutory obligation to ensure the accuracy and completeness of the particulars declared in the Bill of Entry and the authenticity of the supporting documents. Having filed the Bill of Entry and sought clearance of the goods on the basis of the declarations made therein, the importer cannot disclaim responsibility for the correctness of such declarations.

11.13 In view of the foregoing facts and evidence**, I hold that the imported goods do not correspond with the particulars declared in the Bill of Entry in respect of their classification, description and country of origin. Accordingly, the goods are rendered liable to confiscation under Section 111(m) of the Customs Act, 1962.**

11.14 Accordingly, while holding the impugned goods liable to confiscation under the relevant provisions of the Customs Act, 1962, I deem it fit to exercise the discretion vested in me under Section 125 of the Customs Act, 1962 and extend to the importer an option to redeem the seized goods on payment of an appropriate redemption fine in lieu of confiscation. Section 125 reads as follows:

> "(1) Whenever confiscation of any goods is authorized by this Act, the officer adjudging it may, in the case of any goods, the importation or exportation whereof is prohibited under this Act or under any other law for the time being in force, and shall, in the case of any other goods, give to the owner of the goods or, where such owner is not known, the person from whose possession or custody such goods have been seized, an option to pay in lieu of confiscation such fine as the said officer thinks fit:"

***Whether the self-assessment made by the importer is liable to re-assessment under Section 17(4) of the Customs Act, 1962; and whether differential customs duty of Rs.8,25,889/- is recoverable under Section 28(1) of the Customs Act, 1962 along with applicable interest under Section 28AA of the Act or not***

11.15 I find that M/s. T.K. Globe Exports filed Bill of Entry No. 4061557 dated 28.09.2026 and self-assessed the imported goods as "Optical Instrument (2 Instruments in 1 Set)" under CTI 90138000 in terms of Section 17(1) of the Customs Act, 1962 and discharged customs duty amounting to Rs.14,11,775/-. However, subsequent examination of the goods and technical evaluation by the Chartered Engineer revealed that the imported goods were in fact Free Space Optics (FSO)/Wireless Laser Communication Terminals comprising Optical Units and Interface Units, appropriately classifiable under CTI 85176290 and not under CTI 90138000 as declared by the importer.

11.16 I have already held while deciding the issue of classification that the imported goods merit classification under CTI 85176290. Consequently, the duty payable on the imported goods works out to Rs.22,37,664/- as against Rs.14,11,775/- already paid by the importer, resulting in short-payment of duty amounting to Rs.8,25,889/-.

11.17 Section 17(4) of the Customs Act, 1962 provides that where, upon verification, examination, testing of the goods or otherwise, it is found that the self-assessment is not done correctly, the proper officer may re-assess the duty leviable on such goods. In the present case, the incorrectness of the self-assessment has been established through detailed examination of the goods and the expert opinion of the Chartered Engineer. Therefore, the statutory requirements for invoking

Section 17(4) stand satisfied and the self-assessment made by the importer is liable to be re-assessed accordingly.

11.18 Once the self-assessment is found to be incorrect and re-assessment results in determination of higher duty liability, the differential duty which has not been levied or has been short-levied becomes recoverable under Section 28 of the Customs Act, 1962. In the instant case, the differential duty of Rs.8,25,889/- has arisen solely on account of the incorrect classification adopted by the importer in the Bill of Entry. Accordingly, the said differential duty is recoverable from the importer under Section 28(1) of the Customs Act, 1962. Further, in terms of Section 28AA of the Customs Act, 1962, the importer is also liable to pay applicable interest on the differential duty determined and recovered under Section 28(1).

11.19 In view of the foregoing, **I hold that the self-assessment made by M/s. T.K. Globe Exports is liable to re-assessment under Section 17(4) of the Customs Act, 1962 by classifying the imported goods under CTI 85176290. Consequently, differential customs duty amounting to Rs.8,25,889/- is recoverable from the importer under Section 28(1) of the Customs Act, 1962 along with applicable interest under Section 28AA thereof.**

***Whether penalty is imposable upon M/s. T.K. Globe Exports under Section 112(a) of the Customs Act, 1962 or not***

11.20 I find that the imported goods covered under Bill of Entry No. 4061557 dated 28.09.2026 were declared by M/s. T.K. Globe Exports as "Optical Instrument (2 Instruments in 1 Set)" under CTI 90138000. However, upon examination and technical evaluation by the Chartered Engineer, the goods were found to be Free Space Optics (FSO)/Wireless Laser Communication Terminals comprising Optical Units and Interface Units, appropriately classifiable under CTI 85176290. Further, investigation revealed discrepancies regarding the declared country of origin, as the imported equipment bore markings indicating "Made in Russia" and documents recovered from the consignment indicated shipment from JSC Mostcom, Russia, whereas the import documents reflected UAE as the country of origin/departure.

11.21 I have already held that the imported goods are liable to confiscation under Section 111(m) of the Customs Act, 1962 on account of misdeclaration of material particulars relating to classification, description and country of origin. Once goods are rendered liable to confiscation under Section 111, the applicability of penalty under Section 112(a) upon the person responsible for the act or omission rendering such goods liable to confiscation requires examination.

11.22 Section 112(a) of the Customs Act, 1962 provides for imposition of penalty on any person who, in relation to any goods, does or omits to do any act which renders such goods liable to confiscation under Section 111 of the Act. Therefore, for invoking penalty under Section 112(a), it is sufficient to establish that the

person's act or omission has resulted in the goods becoming liable to confiscation. Proof of deliberate fraud is not a prerequisite for attracting the said provision. The provision covers acts of commission as well as omission leading to improper importation.

11.23 In the present case, the importer filed the Bill of Entry under Section 46 of the Customs Act, 1962 and self-assessed the goods under Section 17(1) of the Act. By virtue of Sections 46(4) and 46(4A), the importer was under a statutory obligation to ensure the truthfulness, accuracy and completeness of the declarations made in the Bill of Entry and the authenticity of the documents submitted in support thereof. The importer was also required to ensure the correctness of the classification claimed and other material particulars declared before Customs.

11.24 The record establishes that the importer declared the goods under an incorrect tariff item and failed to correctly declare material particulars relating to the nature and origin of the goods. These acts and omissions directly led to short-payment of customs duty and rendered the imported goods liable to confiscation under Section 111(m) of the Customs Act, 1962. The importer, being the person who filed the Bill of Entry and sought clearance of the goods, cannot absolve itself of responsibility by attributing the incorrect particulars to information supplied by the overseas supplier or any other source. The statutory responsibility for the correctness of the declaration rests squarely upon the importer.

11.25 I therefore hold that M/s. T.K. Globe Exports, by filing the Bill of Entry containing incorrect material particulars relating to classification and origin of the imported goods and by seeking clearance of such goods on the basis of such declaration, committed acts and omissions which rendered the goods liable to confiscation under Section 111(m) of the Customs Act, 1962. Consequently, the importer is liable to penalty under Section 112(a)(ii) of the Customs Act, 1962.

11.26 **Accordingly, I hold that penalty is imposable upon M/s. T.K. Globe Exports under Section 112(a)(ii) of the Customs Act, 1962.**

12. In view of the above discussion and findings, I pass the following order:

## ORDER

(i) I reject the classification of the imported goods under CTI 90138000 as declared by M/s. T.K. Globe Exports in Bill of Entry No. 4061557 dated 28.09.2026 and hold that the said goods merit classification under CTI 85176290.

(ii) I hold that the imported goods covered under Bill of Entry No. 4061557 dated 28.09.2026 imported by M/s. T.K. Globe Exports are liable to confiscation under Section 111(m) of the Customs Act, 1962. However, I give

an option to redeem the confiscated goods on payment of a redemption fine of Rs. 1,50,000/-(Rupees One Lakhs and Fifty Thousand only) under Section 125(1) of the Customs Act, 1962.

(iii) I order re-assessment of the self-assessment made by M/s. T.K. Globe Exports under Section 17(4) of the Customs Act, 1962 by classifying the imported goods under CTI 85176290. I further confirm and demand differential Customs Duty of Rs. 8,25,889/- (Rupees Eight Lakh Twenty Five Thousand Eight Hundred Eighty Nine only) under Section 28(1) of the Customs Act, 1962, recoverable from M/s. T.K. Globe Exports. I also order recovery of applicable interest thereon under Section 28AA of the Customs Act, 1962.

(iv) I impose a penalty of Rs. 82,589/- (Rupees Eighty Two Thousand Five Hundred and Eighty Nine only) upon M/s. T.K. Globe Exports under Section 112(a)(ii) of the Customs Act, 1962 for acts and omissions which rendered the imported goods liable to confiscation under Section 111(m) of the Customs Act, 1962.

13. This Order is issued without prejudice to any other action that may be taken against the importer or persons or imported goods under the provisions of the Customs Act, 1962 or any other law for the time being in force in India.

Digitally signed by
Shravan Ram
Date: 06-11-2026
16:59:28

(Shravan Ram)
Additional Commissioner
Air Cargo Complex, Ahmedabad

DIN No. **20261171MN0000F1A88A**

F. No. GEN/INV/Misc/535/2026-ACC-AHMD-CUS-COMMRTE-AHMEDABAD

To

M/s T.K. Globe Exports,
Shop No. 6, Ground Floor,
First Choice Complex, Rana Saiyad Road,
Modasa, Aravalli, Gujarat – 383315

Copy to :-

1. The Commissioner of Customs, Ahmedabad for information, please.
2. The Assistant Commissioner of Customs, Air Cargo Complex, Ahmedabad.
3. The Assistant Commissioner(EDI/System), Customs HQ, Ahmedabad
4. Office Copy
5. Guard file.